

IN THE CLAIMS:

Claims 1-6 (Cancelled)

7. (New) A numnah for interposition between a saddle and an animal to be ridden, the numnah comprising:

a first layer comprising a base layer having an open cell structure, wherein the base layer comprises a polyurethane foam and at least 50% recycle polyurethane foam, and the base layer having an Asker type C hardness in the range of 10 to 35 and a water absorption capacity of at least 300% of its own weight; and

a second layer disposed adjacent to the first layer, the second layer being in the form of a cover fabric having an open structure constructed and arranged to be applied against the back of the animal to be ridden, wherein the numnah has a thickness in the range of 2 to 20 mm.

8. (New) A numnah according to claim 7, wherein the base layer has a water absorption capacity of at least 320% of its own weight.
9. (New) A numnah according to claim 7, wherein the base layer has a water absorption capacity of at least 500% of its own weight.
10. (New) A numnah according to claim 7, wherein the base layer contains activated carbon.
11. (New) A numnah according to claim 9, wherein the base layer contains activated carbon.
12. (New) A numnah according to claim 7, wherein the base layer has an air permeability of 150 – 300 l/m²sec.

13. (New) A numnah according to claim 9, wherein the base layer has an air permeability of $150 - 300 \text{ l/m}^2\text{sec}$.
14. (New) A numnah according to claim 10, wherein the base layer has an air permeability of $150 - 300 \text{ l/m}^2\text{sec}$.
15. (New) A numnah according to claim 7, wherein the numnah has an edge and at least a part of the edge is curved inwards.
16. (New) A numnah according to claim 9, wherein the numnah has an edge and at least a part of the edge is curved inwards.
17. (New) A numnah according to claim 10, wherein the numnah has an edge and at least a part of the edge is curved inwards.
18. (New) A numnah according to claim 12, wherein the numnah has an edge and at least a part of the edge is curved inwards.
19. (New) A numnah according to claim 7, wherein the base layer consists of a Poliyou® foam.
20. (New) A numnah according to claim 9, wherein the base layer consists of a Poliyou® foam.
21. (New) A numnah according to claim 10, wherein the base layer consists of a Poliyou® foam.
22. (New) A numnah according to claim 12, wherein the base layer consists of a Poliyou® foam.
23. (New) A numnah according to claim 15, wherein the base layer consists of a Poliyou® foam.

24. (New) A numnah according to claim 7, further comprising a thin outer layer disposed adjacent to the first layer.